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OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

8/2/2007-LA

The Goa Tax Infrastructure (Amendment) Ordinance, 2007 (Ordinance No. 2 of 2007), which has been promulgated by the Governor of Goa on 19-03-2007, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 19th June, 2007.

The Goa Tax on Infrastructure (Amendment)
Ordinance, 2007

(Ordinance No. 2 of 2007)

*Promulgated by the Governor of Goa in the
Fifty-seventh Year of the Republic of India.*

An Ordinance further to amend the Goa Tax on Infrastructure Act, 1997 (Goa Act 12 of 1997).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Tax on Infrastructure (Amendment) Ordinance, 2007.

2. It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Infrastructure Act, 1997 (Goa Act 12 of 1997) (hereinafter referred to as the “principal Act”),—

(i) after clause (4), the following clause shall be inserted, namely:—

“(4A) “industrial building” means any building constructed for the purpose of carrying out medium and large scale industrial activities within or outside the designated industrial estate/areas but does not include buildings constructed for carrying out small scale industrial activity.”;

(ii) in clause (6), the words “industrial enterprises” shall be omitted.

3. *Substitution of section 3.*— For section 3 of the principal Act, the following section shall be substituted, namely:—

“3. *Tax on Infrastructure.*— Any person who has constructed a multi-dwelling building or an industrial building, in respect of which the

construction licence has been issued on or after 1-4-2006, shall, before grant of permission for occupation or use of such building, or part thereof, be liable to pay a tax at the rate of rupees forty per square meter of the floor area of such building as infrastructure tax."

4. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

5. *Amendment of section 7.*— In section 7 of the principal Act, for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

S. C. Jamir,
Governor of Goa.

Raj Bhavan,
Dona Paula.

Date: 19-3-2007.